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Mysore Residency

Pros. Serial Nos. 1-8

94

3 corrections only

Subject.

Orders of the Govt of India regarding the development of the policy of local Self Govt in the cantonment of Bangalore. The views that the Dt Magistrate should be ex-officio President of the Municipality accepted.

Previous References.

Later References.

F 147/97

F 83/99

F 252/1916

S. 97. (Blue.)

MGIPC—FP—725DCF—S&P—(G-1576)—14-3-28—60,000.

Resolution of the Govt: of India
in the Financial Department,
No. 3334 dated the 14th December 1870,

A copy has to be procured
and put up in this place.

See Gazette of India of 31 December
1870 Part I page 854.

(No spare copies available)

standard the fixed English money contributions, and assuming, further, that the estimated surplus of 10,523*l.* is to be appropriated in reduction of the contributions, or, which will be practically the same thing, in raising the value of a rupee, the next step is to calculate how much the rate of exchange should be raised to give effect to this appropriation of surplus. Now 10,523*l.* is 6·1387 per cent. of 173,051*l.*, the estimated value of the contributions if payable in English money, so that only 93·8613 per cent. of the said contributions may be considered as required for solvency of the Fund. That is, for every 12 rupees to the pound (rupee=1*s.* 8*d.*) only 11·263356 rupees are required, so that the appropriation of the said estimated surplus would have the effect of raising the rate of exchange to be used from 1*s.* 8*d.*, the assumed rate ordered by the Secretary of State, to $\frac{240d.}{11\cdot263356}$, that is, 21·308*d.*, or a little over 1*s.* 9¼*d.* As the rate of exchange hitherto used for estimating the contributions payable in rupees has been taken at 1*s.* 11*d.* per rupee, this is equivalent to raising the existing rupee contributions in the ratio of 23*d.* to 21·308*d.*, or by as near as may be eight per cent.

17. If the conversion of the existing capital in India, as at date of valuation, be effected at 1*s.* 8*d.* per rupee, the surplus for appropriation, as already shown, would be 7,998*l.*, and instead of 21·308*d.* as the new value of a rupee for determining the rupee contributions, we should have 20·97*d.*, and the substitution of this rate for the existing rate of 23*d.*, or 1*s.* 11*d.*, would be equivalent to raising the existing rupee contributions by 9·7 per cent., a result only slightly differing from the 10 per cent. advised by Major-General Hannyngton.

18. In keeping the Indian accounts in the manner that has been indicated, the rupees constituting the year's balance would, of course, be converted into English money at the rate of 1*s.* 8*d.* per rupee, and the subscribers to the Fund would understand that the allowance of the higher rate of exchange by which to determine their rupee contributions was the effect of giving them the full benefit of the surplus shown on the valuation.

Note.—Throughout what has preceded the word contributions must be taken as including donations.

19. Although not strictly within the terms of this reference, it may be considered desirable to allude to the other point raised in the letter of 9th November 1880 from the Finance Department of the Government of India. Exception appears to be taken to the fact that Major-General Hannyngton has not brought into account in his valuation the potential liabilities connected with the Fund. This is quite correct, but the reason for the omission is obvious. I gather from his report of 1870 that Major-General Hannyngton has so drawn up the scheme of the Fund that all potential liabilities shall have a corresponding potential asset in the form of equivalent donations and contributions, so that if the valuation had taken account on the one side of potential liabilities, there would necessarily appear on the other side a corresponding potential asset of exactly equivalent estimated value.

Dated 6th December 1880.

Memorandum by—MAJOR-GENERAL J. HANNYNGTON.

Indian Service Family Pension Regulations.

With reference to the letter of the Government of India, No. 377, dated the 9th November 1880, I beg leave to say that the Government seems to have been misled by a supposed analogy between the constitution of the Civil Service Funds and that of the Military Family Pension Fund. The Government accordingly observes that the liabilities of the Family Pension Fund, like those of all similar institutions, may be classed into—

1. Incumbent,
2. Contingent,
3. Potential,

and percentages of these risks, as derived from a recent valuation of the Bengal Civil Fund, are then set forth.

2. The Government has not found in my valuation any reference to potential liabilities, and because of this apparent omission, the publication of my report and valuation has been suspended.

3. In answer to this unexpected objection, I must explain that the Indian Civil Funds are not by any means similar to the Family Pension Fund. They are, in most important respects, essentially dissimilar.

4. The Civil Funds are supported by percentages levied on salaries. Not one member pays (unless by accident) in due proportion to the benefits that his family will receive. However the liabilities may rise or fall, the sum of the contributions of members remains almost invariable. Hence arises the necessity for taking account of the several classes of liabilities mentioned by the Government of India. Hence also it is that valuations of the Civil Funds are so complex and so difficult as to task the skill of the most competent actuaries. It is no wonder that in times past they have been defective.

5. In the Family Pension Regulations, as its published rules very plainly show, each benefi. is set against a corresponding and carefully adjusted payment. If a member marry he payt an immediate donation, with a rate of contribution proportionate to the pension of his widows.

If a child be born, a birth donation and a proper rate of subscription must be paid. If a widower remarry he has to contribute according to his then age and position, exactly on the same terms as if he were a bachelor contracting a first marriage. Thus it will be understood that in every case a determinate equation subsists, and that each obligation of the Fund is covered, as it arises, by a corresponding payment. It follows that in the Family Pension Regulations "potential liabilities" have no place.

6. On the question of exchange I cannot offer a confident opinion. There has been, for some years, a steady descent in the rates obtained for the Secretary of State's bills on India, and until something like a limit has been reached, a valuation of the Family Pension Fund assets will be more or less uncertain.

7. Up to the present time exchange has not touched the Fund. The contributions received in England have discharged all claims, and, as shown in the margin, a considerable balance remains on hand. Under these circumstances I think that the Fund may safely await the course of events as to exchange, and that the reduction from 1*s.* 11*d.* to 1*s.* 9½*d.*, as ordered by the Secretary of State, will suffice, as was intended, until the next valuation as on 31st March 1883.

January 1873 to March 1880—	£
Received	11,115
Paid	5,686
Balance ...	5,429

8. That the Indian Government should watch over the progress of the Fund is eminently desirable, and the views that may from time to time be held by the Government must command attention. Therefore, I proceed to say that if it be determined to establish a strict equilibrium of assets and liabilities as on the 31st March 1878, this may be done by—

1. Increase of contributions only.
2. Decrease of benefits only.
3. Readjustment of both.

Of these measures, the first is, I think, the best, and taking exchange at 1*s.* 8*d.*, as proposed by the Government of India, the requisite increase of contributions would be 10 per cent.

10. The second measure would press hardly on a helpless class. The benefits already granted to present incumbents cannot be altered, but all future benefits would be reduced by 7¼ per cent.

11. Thirdly, by a readjustment of both, the contributions would be increased by 5 per cent., and the future benefits of all kinds would be reduced by 3⅝ per cent.

No. 3353.

RESOLUTION by the Government of India, Department of Finance and Commerce,

Read again the following Accounts and Finance Proceedings:—

January 1871, Nos. 20 to 57.
April 1877, Nos. 31 to 35.
May 1877, Nos. 3 to 5.
June 1877, No. 1.
July 1877, Nos. 117 to 121.
August 1877, No. 66.
April 1878, No. 350.
April 1879, Nos. 305 to 307.
June 1879, Nos. 377 to 398.

RESOLUTION.—These proceedings contain the record of the existing agreements with the several Local Governments for the administration of the provincial services.

2. These agreements are the outcome of what is popularly known as Lord Mayo's decentralisation scheme of 1870. The principles of that scheme could in 1870 only be applied in a limited and tentative manner. Certain heads of expenditure were handed over to the more unfettered control of Local Governments, together with the means of providing for them, consisting partly of the receipts under the same heads, and partly of a fixed consolidated allotment from the Imperial revenue. The Governments were to use as they pleased any surplus, but to make good any deficit, resulting from their administration.

3. In 1877 an important advance was made by handing over to certain Governments heads of revenue, but also introducing the principle of Provincial responsibility for works constructed for mere Local and Provincial purposes,

At the same time were issued (Resolution, Financial Department, No. 1709 of 22nd March 1877) new "rules and conditions," which are still the standard, for the administration by the Governments of all revenues and services handed over to them. All the Governments except that of Madras, which remains under the arrangements of 1870, readily accepted the more independent position offered to them; and in 1877, or subsequently, have entered into revised agreements of more of less extended scope, the latest (for Assam and British Burma) affecting almost all heads of revenue and expenditure. These agreements were in some cases for short terms, and all either have expired already, or will expire with the current year, except the two last specified, which extend to 1882-83. These two it is proposed, with the consent of the Local Governments concerned, to terminate on the 31st March next, in order to secure an early establishment of the decentralisation system in all the Provinces on a uniform and extended basis.

4. In the first place, it is now proposed to apply to the whole of India the principle upon which the most recent settlement, namely, that with Burma in 1879, was framed. That principle is that, instead of giving Local Governments a fixed sum of money to make good any excess of provincialised expenditure over provincialised receipts, a certain proportion of the Imperial revenue of each Province should be devoted to this object. Certain heads, as few in number as possible, are wholly or with minute local exceptions only, reserved as Imperial; others are divided, in proportions for the most part equal, between Imperial and Provincial; the rest are wholly, or with minute local exceptions only, made Provincial. The balance of transfers being against the Local Governments, is rectified for each Province by a fixed percentage on its Land Revenue (otherwise reserved as Imperial), except in Burma where the percentage is extended to the Imperial rice export duty and salt revenue also. The advantage of this system over that which now generally prevails is, that the Provincial Governments will be given a direct interest, not only in the provincialised revenue, but also in the most important item of Imperial revenue raised within their own Province.

5. Another important change which is contemplated requires somewhat fuller explanation. In the Resolution No. 3334, dated 14th December 1870, the Imperial Government, speaking broadly, announced a policy of divesting itself of both responsibility and control within certain limits, but a reservation was made (paragraph 17) of power to modify the resources granted, in the event of "some fiscal misfortune, such as heavy loss in the opium revenue, or national disaster, such as war or severe famine." On two occasions already within a decade this reservation has been acted on. On the occasion of the great famine of 1876-77 in Western and Southern India, the Supreme Government necessarily came to the rescue of the Local Governments in meeting the enormous outlay involved; but it directed that all Provincial and Local resources must be exhausted before Imperial aid could be supplied. This decision was unexceptionable in the sense in which it was meant; but it may have led to developments which were not altogether intended. The second occasion on which the reservation has been acted on is that of the Afghan war. The Local Governments were called upon during the years 1879-80 and 1880-81 to contribute £670,000 from the resources made their own by the decentralisation policy, and in the Financial Statement of 1880-81 (paragraph 170) the hope was expressed that they had been able "to afford this timely help to the general finances with little apparent difficulty." The circumstances of the time were, without doubt, peculiar, and the strain upon the finances was undoubtedly severe. But the sudden suspension of improvements in progress, the starvation of public works, and the discouragement of care and economy by requiring a surrender of their results could not, in themselves, be otherwise than prejudicial.

6. In modification, therefore, of the reservation hitherto in force, it is proposed to declare, on the one hand, that the Local Governments must look for no special aid from the Imperial Government except in the case of severe famine (and then only within limits to which allusion will presently be made); and on the other, that the Imperial Government will make no demand on them

except in the case of disaster so abnormal as to exhaust the Imperial reserves and resources, and to necessitate a suspension of the entire machinery of public improvement throughout the Empire.

7. The question of relief to be afforded on the occasion of severe famine presents considerable difficulties. It has been suggested that each Local Government should be held responsible for a fixed share of any expenditure incurred on famine relief, and that exceptional cases may be left for exceptional treatment at the time. To this course, the objections are that any fixed share of the expenditure will always be either too much or too little, and that a time of actual famine is a bad time for driving bargains and defining responsibilities. It is obvious that the Provincial Government ought to have a direct interest in keeping down relief expenditure, and equally so that a Provincial Government, emerging from a great famine after exhausting all its resources, cannot be saddled with a further liability for interest on Imperial famine expenditure, and will even be crippled in its ordinary administration for many years to come. The real question seems to be, how far should Provincial resources be depleted before Imperial aid steps in?

8. Assuming that Provincial responsibility ought to be enforced within reasonable limits, His Excellency in Council considers that those limits must bear relation to the Provincial resources, not to the relief expenditure. Provincial resources consist of (1) current income during the period of distress; (2) accumulated savings of past years, in excess of the ordinary "working balance"; and (3) the margin of provincialised income over expenditure in normal years, which is the Provincial Government's "profit on the contract" available for public improvements. Upon these, provincial responsibility will be enforced in proportion to their nature. The first should be entirely exhausted, every avoidable expense in every department being retrenched, and the Public Works grants being applied to famine works to the very utmost possible. The second should be drawn upon up to two-thirds only of their total amount. The third will, in the first place, be made liable to whatever extent may be necessary, in addition to the ordinary Public Works grants, for the completion of works begun as relief works under the pressure of famine. In cases where no such need for completion remains after a famine, this third resource will be chargeable up to one-fourth, at most, for payment of interest of Imperial loans (if any) which have been raised to meet the excess cost of that famine in the Province.

9. In connection with this subject, His Excellency in Council is pleased to declare that, though unable to give any absolute pledge at this early period, it is his intention, in the event of a sufficient surplus accruing at the close of the current financial year, to restore to the Provincial Governments the contributions, as per margin, which they made to the Imperial Government in the years 1879-80 and 1880-81, on receipt of satisfactory assurances that these amounts will be devoted to Productive Public Works.

Provinces.	1879-80.	1880-81.	Totals in lakhs.
Bengal	10	10	20
North-Western Provinces ...	7½	7½	15
Bombay	4	4	8
Punjab	3	3	6
Burma	3	3	6
Central Provinces ...	2½	2½	5
Madras	2	2	4
Assam	1½	1½	3
TOTALS ...	33½	33½	67

10. There is, however, another very important question which is intimately connected with the general scheme for the decentralisation of finance, namely, the development of self-government. Allusion was prominently made to this point in the 23rd paragraph of the Resolution of December 14th, 1870, in the following terms:—

"But beyond all this, there is a greater and wider object in view. Local interest, supervision, and care are necessary to success in the management of funds devoted to education, sanitation, medical charity, and local public works. The operation of this Resolution in its full meaning and integrity will afford opportunities for the development of self-government, for strengthening municipal institutions, and for the association of Natives and Europeans to a greater extent than heretofore in the administration of affairs."

In pursuance of the policy thus laid down, considerable progress has been made since 1870. The bulk of the local rates and cesses now existing has been imposed since that date; in some Provinces a portion of these have been entrusted to the management of Committees; in others, such as Bombay, the Committees previously existing have made great advances in resources and in efficiency. Municipalities, also, have increased in number and usefulness. At the same time, it must be admitted that there has been greater inequality in the progress in the direction of self-government attained in the various Provinces than their respective circumstances can be altogether held to justify. There undoubtedly exists very great variety in the weight of the burdens borne by different localities, and very great diversity in the objects for which the latter are called on to provide. The inequality sometimes produces a sense of injustice; the objects are often those the advantage or local obligation of which the people are least able to understand. Matters such as primary education and minor public works, which have in some Provinces been for many years under local management with acknowledged advantage, are in others reserved to the Provincial Government, while heavy contributions are levied from municipalities for Police, in the administration of which they necessarily can take no part.

11. His Excellency the Governor General in Council is, therefore, of opinion that the time has now arrived when further practical development may be afforded to the intentions of Lord Mayo's government, and that the Provincial agreements should no longer exclude from all consideration the mass of taxation under Local and Municipal management, together with the similar resources still retained in Provincial control, and ignore the question of local self-government. The Provincial Governments, while being now largely endowed from Imperial sources, may well, in their turn, hand over to local self-government considerable revenues, at present kept in their own hands, but similar in kind to many which have long been "locally" managed with success by Committees, partly composed of non-official members, and subject only to a general remedial control reserved to the State by the legislature. At the same time, such items should be generally made Local as the people are most likely to be able to understand the use of and to administer well. His Excellency would, therefore, invite the local Governments to undertake a careful scrutiny of Provincial, Local, and Municipal accounts, with the view of ascertaining (1) what items of receipt and charge can be transferred from "Provincial" to "Local" heads, for administration by Committees comprising non-official, and, wherever possible, elected members, and what items already "Local" but not so administered, might suitably be so; (2) what redistribution of items is desirable in order to lay on Local and Municipal bodies those which are best understood and appreciated by the people; (3) what measures, legislative or otherwise, are necessary to ensure more local self-government. Incidentally to the scrutiny they will probably notice, and might carefully consider (4) ways of equalizing local and municipal taxation throughout the Empire, checking severe or unsuitable imposts, and favouring forms most in accordance with popular opinion or sentiment. The Government of India have already made some preliminary inquiries in the same direction, the results of which will shortly be communicated to the several Local Governments for consideration in conjunction with their own.

12. Appended to this Resolution are a schedule showing the heads under which it is proposed to make assignments for Provincial Services, and a figured statement of its actual operation, if applied to the estimates of 1881-82, in the case of each Government. Both are subject to any modifications in the direction of "de-provincialisation," or transfer of funds to local and municipal bodies, which may result from the inquiries instituted in accordance with the preceding paragraph. The following remarks are offered in explanation of the schedule.

13. It is deemed expedient that the Imperial and Provincial Governments should have joint and equal interests in the net revenue from *Forests*, *Excise*, *Assessed Taxes*, *Stamps*, and *Registration*, including *Record Room Fees*.

Such a joint interest in the more important of these revenues already practically exists in most Provinces, although in a somewhat complex form. Regarding *Registration*, however, it may be observed that the present policy of the Government of India is not to look upon it as a source of revenue.

14. The Imperial Government will, henceforth, claim no share in the revenue from *Provincial Rates*, which will be appropriated wholly by the Local Governments.

15. The *Medical Establishments* have not hitherto been included in the provincial services, except in the case of Bombay and British Burma, because their cost is not immediately within the control of the Local Governments. But experience shows that these items are subject to little fluctuation; and it seems simpler and better now to include them in the provincial allotments. The *Ecclesiastical Establishments* are, to some extent, in a similar position, but it appears desirable, for various reasons, that they should, for the present, be provincially administered outside the new arrangements, on the fixed allotment system.

16. With respect to *Pensions*, some of the Local Governments have hitherto objected to become responsible for them, because the pensioners of one Government may draw their pensions from treasuries under another Government. But, as it is evidently desirable that the Government which grants a pension or gratuity should be responsible for its cost, the Governor General in Council has lately, in order to obviate that objection, allowed the inter-provincial adjustment of expenditure on pensions.

In the same way, it is proposed to allow the inter-provincial adjustment of revenue collected by one Local Government for another (such, for example, as the excise on spirit distilled, or on fermented liquors and drugs produced in India, when carried by land or sea, and under bond or otherwise, into some other Province).

None of these adjustments will appear in the Finance and Revenue Accounts; they will be effected outside these accounts by clearing or cancelling arrangements under the supervision of the Comptroller General, who will record all claims established, after mutual correspondence, by one Local Government against another or against the Imperial Government, and adjust them by periodical transfers from the balances of the debtor Governments to those of the creditor Governments.

17. *Railways, Irrigation and Navigation*, and *Other Public Works.*—The extent to which these works have up to the present time been provincialised is shown in the margin. Under the arrangements now in force, each Local Government bears, as a provincial charge, interest on the whole imperial part of the capital cost of every such work in its jurisdiction, of which capital and revenue accounts are kept, whether such cost has been recorded under 38 *Productive Public Works*, or under some other ordinary head, and is entirely responsible for its construction and administration. The connection of the Government of India with such works is confined to the enforcement of the rules and tests prescribed by itself or the Secretary of State, and to the provision of the funds required from the Imperial Treasury under the head of *Productive Public Works*. The Local Governments do not, of course, pay interest upon any part of the capital cost of such works which has been provided from Provincial Revenues, or by means of Local Debenture Loans the interest on which is a Provincial charge.

* In thousands of rupees.	Railways. Miles.	Irrigation Works, gross, including indirect Revenue.*
Now provincialised ...	1,181	60,83
Now imperial	2,463	2,35,48
Total ...	3,644	2,96,31

18. Since the time, however, when the arrangements just described were matured, Public Works policy and prospects have altered most materially. The "Famine Relief and Insurance" annual allotment has been permanently fixed, the invocation of private interprise is producing a response the limits and effects

of which no one can now foresee, and the resources of the Empire for public works will require manipulation, as a whole, from new standpoints, and for the attainment of hitherto uncontemplated ends. Under these circumstances, it seems to be unwise, and might prove to be improvident, to stereotype, much more to alter hastily the *status quo*. Irrigation works will, probably, still be constructed almost entirely by the State, in which case provincialisation may still be freely pursued; but as regards Railways, the future is altogether uncertain. The Governor General in Council desires to make the administration of all these services as far as possible Provincial, but is unable, for the reasons explained, to give more than a general declaration of intention to provincialise hereafter every work which, on mature consideration, proves suitable for such treatment. Existing provincialisations will not be now interfered with, but should be considered to be provisional only.

19. The financial result shown in the figured statement may be summarised as under; the percentage of land revenue to be assigned to produce equilibrium is added:—

Provinces.	Revenues.*			Expenditure.*			Percentage of land revenue to be assigned to cover difference.
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	
Bengal ...	6,76,58,8	4,06,26,2	10,82,85,0	48,81,5	4,06,26,2	4,55,07,7	38·4864
Madras ...	6,03,75,3	2,11,72,9	8,15,48,2	77,74,1	2,11,72,9	2,89,47,0	26·8838
Bombay ...	4,33,01,3	3,38,51,0	7,71,52,3	71,38,5	3,38,51,0	4,09,89,5	58·5554
N. W. P. and Oudh ...	5,18,50,0	2,79,46,0	7,97,96,0	32,51,6	2,79,46,0	3,11,97,6	22·3955
Punjab ...	1,47,05,0	1,43,57,0	2,90,62,0	27,73,7	1,43,57,0	1,71,30,7	43·2934
Central Provinces ...	53,89,1	65,72,9	1,19,62,0	14,25,7	65,72,9	79,98,6	48·4626
Assam ...	33,39,3	39,52,7	72,92,0	7,19,1	39,52,7	46,71,8	49·8224
British Burma ...	1,31,66,9	1,05,60,1	2,37,27,0	22,75,9	1,05,60,1	1,28,36,0	33·6150
Total ...	25,97,85,7	15,90,38,8	41,88,24,5	3,02,40,1	15,90,38,8	18,92,78,9	...

* In hundreds of rupees.

The above figures thus fall into the Budget Estimate of 1880-81, upon which the statement is based:—

	Revenues.*	Expenditure.*
Amount comprised in the Provincial arrangement as above ...	41,88,24,5	18,92,78,9
„ excluded as entirely Local	2,75,16,0	3,06,13,0
„ reserved as exclusively Imperial	25,78,26,5	47,57,25,1
Total ...	70,41,67,0	69,56,17,0

* In hundreds of rupees.

Nearly three-fifths of the revenues, and above one-fourth of the expenditure of British India, would thus be "provincialised"; that is to say, the Provincial Governments would have to a greater or less extent, according to the circumstances of each head, an interest in, and responsibility for, their administration,

20. While thus inviting the Local Governments to assume new obligations, the Government of India has assigned to them, simultaneously, the means of discharging these obligations. The prospects of the revenues which it is proposed to divide between the Central and Local Governments, as well as of those which will be exclusively provincial, are good, and the details of the administration will be so completely in the hands of the Local Governments, that they will be able effectually to promote economy as well as to develope the revenues. Their share of the increased resources thus obtained will be at their free disposal, subject always to standing rules to be made from time to time. After such modifications as may be made upon a consideration of the criticisms of the Local Governments, it is intended that this scheme should supersede all the existing contracts, with effect from the beginning of the financial year 1882-83.

21. The views of the Local Governments on this Resolution should reach the Government of India as early as possible. The object being simplicity and uniformity, combined with a complete development of the policy that it is expedient that a Local Government should possess a substantial independent interest in the improvement of the revenues which it collects, and the restriction of the expenditure which it incurs, the Governor General in Council anticipates the cordial co-operation of the Local Governments in this measure, and is confident that objections thereto will not be made inconsiderately.

ORDERED, that this Resolution be communicated to the Home, Foreign, Military, and Public Works Departments, as also to the Comptroller General and Accountants General, for information, and to the several Local Governments for immediate consideration, and that it be published in the *Gazette of India*.

Revised Scheme of Provincial Assignments for Provincial Services.

(It is to be understood that these proposals refer, generally, only to items recorded in the Accounts of the several Provinces, whether Civil or Public Works, and do not refer to items recorded in the Accounts of the Central Government only, such, for example, as the Mint, and Imperial Post Office and Telegraph Revenues, the Revenues of Ajmere and Coorg, the Guaranteed Railways or the East Indian, Frontier, Rajputana or Central India State Railways.)

REVENUES.			EXPENDITURE.		
	IMPERIAL.	PROVINCIAL.		IMPERIAL.	PROVINCIAL.
I.—Land Revenue ...	The whole except as entered in the Provincial column.	In *Burma*, Fisheries; in the *North-Western Provinces and Oudh*, collections from the Terai, Bhabar and Dudhi Estates, Rents of Water Mills and Stone Quarries; and, in *Bombay*, Rents of Resumed Service Lands and Service Commutations. In all Provinces, a fixed percentage on the Imperial Land Revenue to cover the difference between the Provincial Revenue and the Provincial Expenditure.	1.—Interest	The whole except as entered in in the Provincial column.	Interest on Local Debenture Loans. 4½ per cent. on the capital cost to the commencement of the year, and 2½ per cent. on the capital cost during the year, of all Public Works, whether classified as *Productive Public Works* or not, of which capital and revenue accounts are kept; excepting, always, any portion of their cost supplied from Provincial Revenues or by Local Debenture Loans. The rate of interest on the cost of *Protective Public Works* will be the subject of special agreement.
II.—Tributes ...	The whole ...	*Nil.*			
III.—Forest ...	Half ...	Half.			
IV.—Excise ...	Ditto ...	Ditto.	2.—Interest on Service Funds and other accounts.	Interest on Service Funds and deposits in Savings Banks.	The remainder.
V.—Assessed Taxes ...	Ditto ...	Ditto.	3.—Refunds and Drawbacks	Of the Imperial share of the revenues.	Of the Provincial share of the revenues.
VI.—Provincial Rates ...	*Nil* ...	The whole.	4.—Land Revenue ...	The same percentage on charges for collection of Land Revenue and on the cost of Surveys (including expenditure hitherto charged in the Accounts of the Central Government) and Settlements, elsewhere than in *Bombay* and *Madras*, as is retained of Land Revenue.	The remainder.
VII.—Customs ...	All except as entered in the Provincial column.	All items other than Customs Duties; and, in *Burma* only, the same percentage on the Export Duties as on the Land Revenue.			
VIII.—Salt ...	Ditto ...	All items other than Duty on Salt and Sale of Salt; and, in *Burma* only, the same percentage on the Salt Revenue as on the Land Revenue.	5.—Forest ...	Half ...	Half.
			6.—Excise ...	Ditto ...	Ditto.
			7.—Assessed Taxes ...	Ditto ...	Ditto.
			8.—Provincial Rates ...	*Nil* ...	The whole.
			9.—Customs ...	Ditto ...	Ditto.
IX.—Opium ...	The whole ...	*Nil.*	10.—Salt ...	In *Madras* the whole. Elsewhere the purchase and manufacture of salt; and, in *Bengal*, the cost of preventive lines and operations; in *Bombay* charges connected with the administration of Salt Revenue in Portuguese India.	The remainder.
X.—Stamps ...	Half ...	Half.			
XI.—Registration ...	Ditto ...	Ditto.			
XIII.—Post Office ...	*Nil* ...	The whole.			
XIV.—Minor Departments.	Ditto ...	Ditto.			
XVI.—Law and Justice	Ditto ...	Ditto.			
XVII.—Police ...	Ditto ...	Ditto.	11.—Opium ...	The whole ...	*Nil.*
			12.—Stamps ...	Half ...	Half.
			13.—Registration ...	Ditto ...	Ditto.
			15.—Post Office ...	*Nil* ...	The whole.
			16.—Telegraph ...	Ditto ...	Ditto.
			17.—Administration ...	Account and Currency Offices and Allowances to Presidency Banks.	The remainder.
XVIII.—Marine ...	As at present ...	As at present.	18.—Minor Departments ...	Archæological and Meteorological Departments, Censuses, Gazetteers and Statistical Memoirs.	Ditto.
XIX.—Education ...	*Nil* ...	The whole.	19.—Law and Justice ...	*Nil* ...	The whole.
XX.—Medical ...	Ditto ...	Ditto.	20.—Police ...	Frontier Police and Police employed on Imperial State Railways and on Salt preventive duties.	The remainder.
XXI.—Stationery and Printing.	Ditto ...	Ditto.			
			21.—Marine ...	Whatever is now Imperial.	What is now Provincial in each Province.
XXII.—Interest ...	All except as entered in Provincial column.	Interest on Government Securities (Provincial).			
XXIII.—Pensions ...	Book transfers from the Military and Medical Funds and subscriptions to these Funds.	The remainder.	22.—Education ...	Ditto ...	The whole.
			23.—Ecclesiastical ...	The whole ...	*Nil.*
			24.—Medical ...	*Nil.* ...	The whole.
			25.—Stationery and Printing.	Stationery purchased for Central Stores.	The remainder, including cost of stationery obtained from the Central Stores.
XXIV.—Miscellaneous ...	Gain by Exchange on Imperial Transactions, Premia on Bills and Unclaimed Bills of Exchange.	Ditto.			
			26.—Political ...	The whole ...	*Nil.*
			27.—Allowances and Assignments.	The whole except as in the Provincial column.	In *Bombay*, items now Provincial.
			28.—Civil Furlough and Absentee Allowances.	The whole ...	*Nil.*
XXV.—Railway ...	As at present ...	Whatever is now Provincial in each Province.	29.—Superannuations ...	Items not provided for in the Provincial column.	All pensions and gratuities, except pensions payable from the Military and Medical funds, brought to account in India; each Government being responsible for the pensions and gratuities which it now pays, or, hereafter, grants or recommends, however earned and wherever paid.
XXVI.—Irrigation and Navigation.	Ditto ...	Ditto.			
XXVII.—Other Public Works.	Receipts from Military Works.	The remainder.			
XXXI.—Gain by Exchange on Transactions with London.	The whole. ...	*Nil.*	30.—Miscellaneous ...	Remittance of treasure, and discount on Supply Bills.	The remainder.
			31.—Famine Relief ...	See paragraph 7 of Resolution.	See paragraph 7 of Resolution.
			32.—Railways ...	As at present ...	Whatever is now Provincial.
			33.—Irrigation ...	Payments to the Madras Canal Company.	Ditto.
			34.—Other Public Works ...	Military Public Works, and, except in *British Burma*, Offices of the Supreme Government; Works in the Salt, Opium, Post Office, Imperial Telegraph and Ecclesiastical Departments, and on Mints and Currency Offices; and the Bengal Surveyor General's Offices.	Ditto.
			38.—Loss by Exchange ...	The whole ...	*Nil.*

REVENUE.	CENTRAL PROVINCES.			BRITISH BURMA.			ASSAM.			BENGAL.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	(Omit Rs.
I.—Land Revenue	31,28,3	29,41,7	60,70,0	66,61,7	45,38,3	1,12,00,0	19,41,9	19,28,1	38,70,0	2,30,25,8	1,44,06,2	3,74,32,0
III.—Forest ...	5,80,5	5,80,5	11,61,0	7,10,0	7,10,0	14,20,0	90,0	90,0	1,80,0	2,93,0	2,93,0	5,86,0
IV.—Excise ...	9,14,0	9,14,0	18,28,0	8,88,5	8,88,5	17,77,0	9,60,0	9,60,0	19,20,0	42,05,0	42,05,0	*84,10,0
V.—Assessed Taxes	1,35,0	1,35,0	2,70,0	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	8,00,5	8,00,5	16,01,0
VI.—Provincial Rates	...	2,92,0	2,92,0	*Nil*	*Nil*	*Nil*	...	3,35,0	3,35,0	...	35,62,0	35,62,0
VII.—Customs ...	*Nil*	*Nil*	*Nil*	43,27,3	14,22,7	57,50,0	*Nil*	*Nil*	*Nil*	84,26,0	74,0	85,00,0
VIII.—Salt ...	*Nil*	*Nil*	*Nil*	1,49,4	75,6	2,25,0	*Nil*	*Nil*	*Nil*	2,38,27,0	1,23,0	2,39,50,0
X.—Stamps ...	5,84,0	5,84,0	11,68,0	3,94,5	3,94,5	7,89,0	3,16,5	3,16,5	6,33,0	58,00,0	58,00,0	1,16,00,0
XI.—Registration ...	29,0	29,0	58,0	12,5	12,5	25,0	18,5	18,5	37,0	5,37,5	5,37,5	10,75,0
XII.—Post Office ...	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
XV.—Minor Departments.	...	3,0	3,0	...	2,0	2,0	*Nil*	*Nil*	*Nil*	...	1,65,0	1,65,0
XVI.—Law and Justice.	...	5,60,0	5,60,0	...	4,93,0	4,93,0	...	1,64,0	1,64,0	...	18,20,0	18,20,0
XVII.—Police ...	...	53,0	53,0	...	1,62,0	1,62,0	...	66,0	66,0	...	4,77,0	4,77,0
XVIII.—Marine ...	*Nil*	*Nil*	*Nil*	...	2,00,0	2,00,0	*Nil*	*Nil*	*Nil*	...	11,75,0	11,75,0
XIX.—Education ...	...	82,0	82,0	...	35,0	35,0	...	22,0	22,0	...	4,97,0	4,97,0
XX.—Medical ...	...	3,0	3,0	...	9,0	9,0	...	1,0	1,0	...	1,65,0	1,65,0
XXI.—Stationery and Printing.	...	19,0	19,0	...	5,0	5,0	...	1,0	1,0	...	1,05,0	1,05,0
XXII.—Interest ...	15,0	...	15,0	12,0	*Nil*	12,0	11,0	1,0	12,0	7,27,0	15,0	7,42,0
XXIII.—Superannuation ...	...	2,0	2,0	...	5,0	5,0	...	1,0	1,0	...	76,0	76,0
XXIV.—Miscellaneous ...	1,0	10,0	11,0	5,0	22,0	27,0	...	30,0	30,0	12,0	6,65,0	6,77,0
XXV.—Railways ...	...	3,00,0	3,00,0	...	14,50,0	14,50,0	*Nil*	*Nil*	*Nil*	...	31,10,0	31,10,0
XXVI.—Irrigation and Navigation.	*Nil*	*Nil*	*Nil*	...	36,0	36,0	*Nil*	*Nil*	*Nil*	...	18,73,0	18,73,0
XXVII.—Other Public Works.	2,3	64,7	67,0	6,0	99,0	1,05,0	1,4	18,6	20,0	5,0	6,82,0	6,87,0
Total ...	53,89,1	65,72,9	1,19,62,0	1,31,66,9	1,05,60,1	2,37,27,0	33,39,3	39,52,7	72,92,0	6,76,58,8	4,06,26,2	10,82,85,0

* The following adjustments have been made on account of Shahjehanpur Rum, the duty on which will be credited to the Government of the Province in which the rum is consumed;—

Added to Bengal 1,10,0
" Punjab 1,00,0
" Bombay 10,0
2,20,0

Deducted from North-Western Provinces 2,20,0.

North-Western Provinces and Oudh.			Punjab.			Madras.			Bombay.			Total.		
Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
ting 00.)														
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,56,37,7	1,34,52,3	5,90,90,0	1,16,17,5	88,69,5	2,04,87,0	3,42,98,8	1,26,11,2	4,69,10,0	1,29,10,0	2,49,94,0	3,79,04,0	13,92,21,7	8,37,41,3	22,29,63,0
5,90,0	5,90,0	11,80,0	3,75,0	3,75,0	7,50,0	2,10,0	2,10,0	4,20,0	8,25,0	8,25,0	16,50,0	36,73,5	36,73,5	73,47,0
17,40,0	17,40,0	*34,80,0	5,75,0	5,75,0	*11,50,0	30,50,0	30,50,0	61,00,0	27,05,0	27,05,0	*54,10,0	1,50,37,5	1,50,37,5	3,00,75,0
6,34,5	6,34,5	12,69,0	2,40,0	2,40,0	4,80,0	2,40,0	2,40,0	4,80,0	7,00,0	7,00,0	14,00,0	27,50,0	27,50,0	55,00,0
...	11,37,0	11,37,0	...	4,94,0	4,94,0	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	...	58,20,0	58,20,0
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	23,78,0	42,0	24,20,0	69,24,0	76,0	70,00,0	2,20,55,3	16,14,7	2,36,70,0
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	1,58,52,0	48,0	1,59,00,0	1,47,64,0	36,0	1,48,00,0	5,45,92,4	2,82,6	5,48,75,0
27,50,0	27,50,0	55,00,0	16,25,0	16,25,0	32,50,0	27,13,5	27,13,5	54,27,0	21,40,0	21,40,0	42,80,0	1,63,23,5	1,63,23,5	3,26,47,0
3,00,0	3,00,0	6,00,0	1,17,5	1,17,5	2,35,0	2,85,0	2,85,0	5,70,0	1,43,0	1,43,0	2,86,0	14,43,0	14,43,0	28,86,0
Nil	*Nil*	*Nil*	...	27,0	27,0	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	...	27,0	27,0
...	70,0	70,0	...	39,0	39,0	...	1,01,0	1,01,0	...	26,0	26,0	...	4,06,0	4,06,0
...	10,41,0	10,41,0	...	8,00,0	8,00,0	...	7,50,0	7,50,0	...	7,00,0	7,00,0	...	63,28,0	63,28,0
...	3,80,0	3,80,0	...	1,30,0	1,30,0	...	4,44,0	4,44,0	...	2,38,0	2,38,0	...	19,50,0	19,50,0
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	5,0	14,(	19,0	...	50,0	50,0	50	14,39,0	14,44,0
...	87,0	87,0	...	76,0	76,0	...	1,65,(	1,65,0	....	1,86,0	1,86,0	...	11,50,0	11,50,0
...	11,0	11,0	...	17,0	17,0	....	49,(	49,0	...	89,0	89,0	...	3,44,0	3,44,0
...	1,07,0	1,07,0	....	1,84,0	1,84,0	15,0	36,0	51,0	15,0	35,0	50,0	30,0	4,92,0	5,22,0
1,89,0	12,0	2,01,0	1,34,0	33,0	1,67,0	7,83,0	2,0	7,85,0	17,64,0	59,0	18,23,0	36,35,0	1,22,0	37,57,0
...	20,0	20,0	...	37,0	37,0	5,20,0	20,0	5,40,0	2,93,0	1,22,0	4,15,0	8,13,0	2,83,0	10,96,0
7,0	2,18,0	2,25,0	9,0	1,13,0	1,22,0	4,0	95,0	99,0	29,0	1,25,0	1,54,0	67,0	12,78,0	13,45,0
...	4,40,0	4,40,0	*Nil*	*Nil*	*Nil*	...	*Nil*	...	*Nil*	*Nil*	*Nil*	...	53,00,0	53,00,0
...	40,60,0	40,60,0	...	23,0	23,0	...	1,15,0	1,15,0	*Nil*	*Nil*	*Nil*	...	61,07,0	61,07,0
1,8	8,96,2	8,98,0	12,0	5,82,0	5,94,0	21,0	1,82,2	2,03,2	89,3	6,02,0	6,91,3	1,38,8	31,26,7	32,65,5
5,18,50,0	2,79,46,0	7,97,96,0	1,47,05,0	1,43,57,0	2,90,62,0	6,03,75,3	2,11,72,9	8,15,48,2	4,33,01,3	3,38,51,0	7,71,52,3	25,97,85,7	15,90,38,8	41,88,24,5

EXPENDITURE.	CENTRAL PROVINCES.			BRITISH BURMA.			ASSAM.			BENGAL.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	(Omit Rs.
1. Interest on Debt ...	...	2,89,0	2,89,0	...	6,49,0	6,49,0	*Nil*	*Nil*	*Nil*	...	37,69,0	37,69,0
2. Interest, Other Accounts	14,0	...	14,0	9,0	...	9,0	9,0	...	9,0	1,60,0	2,0	1,62,0
3. Refunds and Drawbacks	15,6	43,4	59,0	66,4	1,02,6	1,69,0	12,5	37,5	50,0	5,51,5	6,88,5	12,40,0
4. Land Revenue ...	...	6,48,0	6,48,0	10,36,2	10,94,8	21,31,0	2,10,8	6,72,2	8,83,0	1,57,2	29,65,8	31,23,0
5. Forest ...	3,50,5	3,50,5	7,01,0	5,05,0	5,05,0	10,10,0	80,0	80,0	1,60,0	1,88,0	1,88,0	3,76,0
6. Excise ...	29,0	29,0	58,0	7,5	7,5	15,0	5,0	5,0	10,0	1,35,0	1,35,0	2,70,0
7. Assessed Taxes ...	5	5	1,0	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	50,0	50,0	1,00,0
8. Provincial Rates ...	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	...	6,0	6,0	*Nil*	*Nil*	*Nil*
9. Customs ...	*Nil*	*Nil*	*Nil*	...	2,76,0	2,76,0	*Nil*	*Nil*	*Nil*	...	7,00,0	7,00,0
10. Salt ...	*Nil*	*Nil*	*Nil*	...	3,0	3,0	*Nil*	*Nil*	*Nil*	31,0	22,0	53,0
12. Stamps ...	18,0	18,0	36,0	14,0	14,0	28,0	11,0	11,0	22,0	2,17,0	2,17,0	4,34,0
13. Registration ...	14,5	14,5	29,0	10,0	10,0	20,0	14,0	14,0	28,0	3,24,0	3,24,0	6,48,0
15. Post Office ...	...	42,0	42,0	...	12,0	12,0	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*
17. Administration ...	61,0	3,53,0	4,14,0	72,0	3,81,0	4,53,0	44,0	2,33,0	2,77,0	2,70,0	14,78,0	17,48,0
18. Minor Departments ...	38,5	27,5	66,0	59,0	81,0	1,40,0	18,0	8,0	26,0	2,13,0	2,86,0	4,99,0
19. Law and Justice ...	...	12,52,0	12,52,0	...	15,50,0	15,50,0	...	5,68,0	5,68,0	...	93,44,0	93,44,0
20. Police ...	...	11,69,0	11,69,0	...	16,96,0	16,96,0	62,0	7,68,0	8,30,0	...	41,00,0	41,00,0
21. Marine ...	1,0	...	1,0	...	5,07,0	5,07,0	*Nil*	*Nil*	*Nil*	*Nil*	12,17,0	12,17,0
22. Education ...	...	5,53,0	5,53,0	...	3,04,0	3,04,0	...	2,00,0	2,00,0	...	26,90,0	26,90,0
24. Medical ...	...	2,84,0	2,84,0	...	2,19,0	2,19,0	...	1,11,0	1,11,0	...	15,23,0	15,23,0
25. Stationery and Printing	...	1,14,0	1,14,0	...	1,70,0	1,70,0	...	54,0	54,0	13,00,0	9,48,0	22,48,0
27. Allowances ...	5,07,0	...	5,07,0	*Nil*	*Nil*	*Nil*	69,0	...	69,0	11,81,0	...	11,81,0
29. Superannuations ...	...	1,54,0	1,54,0	...	1,26,0	1,26,0	...	55,0	55,0	...	9,74,0	9,74,0
30. Miscellaneous ...	4,0	22,0	26,0	15,0	20,0	35,0	11,0	55,0	66,0	41,0	3,02,0	3,43,0
32. Railways ...	...	2,60,0	2,60,0	...	8,90,0	8,90,0	*Nil*	*Nil*	*Nil*	...	30,90,0	30,90,0
33. Irrigation and Navigation.	*Nil*	*Nil*	*Nil*	...	4,27,0	4,27,0	...	1,59,0	1,59,0	...	40,00,0	40,00,0
34. Other Public Works ...	3,72,1	8,24,5	11,96,6	4,81,8	32,91,2	37,73,0	1,72,8	12,51,0	14,23,8	62,8	53,63,9	54,26,7
TOTAL ...	14,25,7	64,47,9	78,73,6	22,75,9	1,23,36,1	1,46,12,0	7,19,1	42,87,7	50,06,8	48,81,5	4,43,77,2	4,92,58,7
Provincial { Surplus (+) / Deficit (—)	... / ...	+1,25,0 / ...	+1,25,0 / ...	... / ...	... / —17,76,0	... / —17,76,0	... /	... / —3,35,0	... / —3,35,0	... / ...	... / —37,51,0	... / —37,51,0
Total ...	14,25,7	65,72,9	79,98,6	22,75,9	1,05,60,1	1,28,36,0	7,19,1	39,52,7	46,71,8	48,81,5	4,06,26,2	4,55,07,7

North-Western Provinces and Oudh.			Punjab.			Madras.			Bombay.			Total.		
Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
ting 00.) Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	29,48,0	29,48,0	...	70,0	70,0	...	...	...	...	...	...	...	77,25,0	77,25,0
47,0	11,0	58,0	18,0	1,0	19,0	6,36,8	2,2	6,39,0	7,95,0	73,0	8,68,0	16,88,8	89,2	17,78,0
1,56,2	1,48,8	3,05,0	32,9	76,1	1,09,0	1,38,4	1,49,6	2,88,0	6,15,1	2,64,9	8,80,0	15,88,6	15,11,4	31,00,0
5,84,4	39,02,6	44,87,0	3,77,1	19,07,9	22,85,0	...	42,26,0	42,26,0	...	66,50,0	66,50,0	23,65,7	2,20,67,3	2,44,33,0
4,27,5	4,27,5	8,55,0	3,00,0	3,00,0	6,00,0	2,07,5	2,07,5	4,15,0	6,00,0	6,00,0	12,00,0	26,58,5	26,58,5	53,17,0
75,5	75,5	1,51,0	29,5	29,5	59,0	1,10,0	1,10,0	2,20,0	96,0	96,0	1,92,0	4,87,5	4,87,5	9,75,0
3,0	3,0	6,0	2,0	2,0	4,0	6,0	6,0	12,0	13,5	13,5	27,0	75,0	75,0	1,50,0
...	4,0	4,0	...	39,0	39,0	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	...	49,0	49,0
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	...	2,40,0	2,40,0	...	8,44,0	8,44,0	...	20,60,0	20,60,0
Nil	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	14,25,0	...	14,25,0	6,88,0	5,68,0	12,56,0	21,44,0	5,93,0	27,37,0
53,5	53,5	1,07,0	68,5	68,5	1,37,0	71,5	71,5	1,43,0	1,03,5	1,03,5	2,07,0	5,57,0	5,57,0	11,14,0
1,42,5	1,42,5	2,85,0	68,0	68,0	1,36,0	2,09,5	2,09,5	4,19,0	1,45,0	1,45,0	2,90,0	9,27,5	9,27,5	18,55,0
Nil	*Nil*	*Nil*	...	83,0	83,0	...	1,07,0	1,07,0	...	90,0	90,0	...	3,34,0	3,34,0
2,24,0	12,39,0	14,63,0	1,58,0	10,66,0	12,24,0	2,99,1	9,54,9	12,54,0	4,31,0	12,09,0	16,40,0	15,59,1	69,13,9	84,73,0
1,75,0	1,59,0	3,31,0	71,0	77,0	1,48,0	1,67,4	3,44,6	5,12,0	99,0	1,54,0	2,53,0	8,40,9	11,37,1	19,78,0
...	54,00,0	54,00,0	...	33,00,0	33,00,0	...	49,40,0	49,40,0	...	53,00,0	53,00,0	...	3,16,54,0	3,16,54,0
...	38,36,0	38,36,0	1,32,0	26,68,0	28,00,0	3,00,0	38,30,0	41,30,0	47,0	39,96,0	40,43,0	5,41,0	2,20,63,0	2,26,04,0
Nil	*Nil*	*Nil*	9,0	...	9,0	78,0	12,0	90,0	...	44,0	44,0	88,0	17,80,0	18,68,0
	8,92,0	8,92,0	...	6,57,0	6,57,0	...	10,58,0	10,58,0	...	10,28,0	10,28,0	...	73,82,0	73,82,0
...	9,38,0	9,38,0	...	5,44,0	5,44,0	...	10,62,0	10,62,0	...	11,36,0	11,36,0	...	58,17,0	58,17,0
...	5,29,0	5,29,0	...	4,24,0	4,24,0	1,15,5	6,73,5	7,89,0	1,50,0	5,12,0	6,62,0	15,65,5	34,24,5	49,90,0
12,00,0	...	12,00,0	7,10,0	...	7,10,0	22,48,0	...	22,48,0	13,56,0	68,60,0	82,16,0	72,71,0	68,60,0	1,41,31,0
...	10,78,0	10,78,0	...	4,67,0	4,67,0	9,12,2	7,85,8	16,98,0	4,44,0	10,54,0	14,98,0	13,56,2	46,93,8	60,50,0
31,0	1,70,0	2,01,0	65,0	1,51,0	2,16,0	45,0	2,35,0	2,80,0	1,30,0	2,00,0	3,30,0	3,42,0	11,55,0	14,97,0
...	3,87,0	3,87,0	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	*Nil*	...	46,27,0	46,27,0
...	18,82,0	18,82,0	...	17,0	17,0	...	3,28,0	3,28,0	*Nil*	*Nil*	*Nil*	...	68,13,0	68,13,0
1,32,0	28,73,6	30,05,6	7,32,7	24,00,0	31,32,7	8,04,2	15,37,8	23,42,0	14,25,4	27,14,1	41,39,5	41,83,8	2,02,56,1	2,44,39,9
32,51,6	2,71,00,0	3,03,51,6	27,73,7	1,44,16,0	1,71,89,7	77,74,1	2,10,90,9	2,88,65,0	71,38,5	3,36,55,0	4,07,93,5	3,02,40,1	16,37,10,8	19,39,50,9
...	+8,46,0	+8,46,0	...	...	...	...	+82,0	+82,0	...	+1,96,0	+1,96,0	...	—46,72,0	—46,72,0
...	...	...	...	—59,0	—59,0	...	...	...	...	...	...	...	...	...
32,51,6	2,79,46,0	3,11,97,6	27,73,7	1,43,57,0	1,71,30,7	77,74,1	2,11,72,9	2,89,47,0	71,38,5	3,38,51,0	4,09,89,5	3,02,40,1	15,90,38,8	18,92,78,9

The following Addenda to the Codes of the Financial Department are published for general information :—

No. 3358.

C. P. C.

PAGE 24.

Add the following as Section 51A :—

51A. An officer of the State Railway Department who was not in permanent employment in the Department on the 31st August 1881 is not eligible for pension. But the case of any officer transferred from qualifying service to service in the State Railway Department on or after the 1st September 1881 will be specially considered.

No. 3359.

DEFINITIONS.

PAGE X.

Insert the following Definition :—

MINISTERIAL OFFICER means an officer, whether his appointment to the service is gazetted or not, whose duties are not of an administrative or executive character, but who is employed as a member of an office establishment.

Examples.—A Registrar, an Accountant, or a Clerk is a Ministerial Officer. A Tahsildar, a Police Inspector, or Constable, or a Teacher in a School, is not a Ministerial Officer.

T. C. HOPE,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 30th September, 1881.

FURLOUGH AND LEAVE.

No. 531.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Lieutenant-Colonel H. A. Little, Bengal S. C., 1st Assistant Quartermaster General, (m. c.) for one year,—313 days under rules IX and XV, and the remaining period under rule XIV of the regulations of 1868.

Lieutenant T. S. M. Woolley, Bengal S. C., (m. c.) for one year, under rule I of the regulations of 1875.

No. 532.—Surgeon-Major L. F. Dickson, M.D., 13th Native Infantry, is granted 30 days' extension (u. p. a.) without pay, of the furlough notified in G. G. O. No. 372 of 1881.

No. 533.—The undermentioned officers have been granted extensions of furlough by the Right Hon'ble the Secretary of State for India :—

Captain (Brevet Major) the Hon'ble G. C. Napier, General List, Infantry, (u. p. a.) for one month.

Surgeon-Major C. Planck, (p. a.) for one week.

Sub-Conductor P. Wallace, Commissariat Department, (m. c.) for three months.

LONDON GAZETTE.

No. 534.—The following extracts are published for general information :—

"London Gazette," dated the 12th August, 1881, page 4186.

THE Queen has approved of the retirement from the Service of the undermentioned Officers of Her Majesty's Indian Forces :—

Lieutenant-Colonel and Brevet Colonel George Hunter Thompson, of the Bengal Staff Corps. Dated 10th June, 1881.

Lieutenant-Colonel and Brevet Colonel Thomas Harmer Sibley, of the Bengal Staff Corps. Dated 12th June, 1881.

Lieutenant-Colonel and Brevet Colonel Charles Langford Brown, of the Bengal Staff Corps. Dated 3rd July, 1881.

Lieutenant-Colonel and Brevet Colonel Edward Henry Power, of the Madras Staff Corps. Dated 27th May, 1881.

Lieutenant-Colonel and Brevet Colonel William Howell Beynon, of the Bombay Staff Corps. Dated 4th July, 1881.

Lieutenant-Colonel Eric Stanhope Fox, of the Bengal Staff Corps. Dated 20th June, 1881.

Brigade Surgeon Robert Bird, M.D., of the Bengal Army. Dated 12th May, 1881.

Surgeon-Major William Henry Harris, M.D., of the Madras Army. Dated 1st July, 1881.

Surgeon-Major Samuel Jardine Wyndowe, M.D., of the Madras Army. Dated 15th June, 1881.

THE Queen has approved of the undermentioned Officer being permitted to resign the Service :—

Surgeon Henry Mallins, of the Bengal Army. Dated 25th July, 1881.

BREVET.

The undermentioned Officers are granted a step of honorary rank on retirement :—

To be Major-Generals.

Lieutenant-Colonel and Brevet Colonel George Hunter Thompson, of the Bengal Staff Corps. Dated 10th June, 1881.

Lieutenant-Colonel and Brevet Colonel Thomas Harmer Sibley, of the Bengal Staff Corps. Dated 12th June, 1881.

Lieutenant-Colonel and Brevet Colonel Charles Langford Brown, of the Bengal Staff Corps. Dated 3rd July, 1881.

Lieutenant-Colonel and Brevet Colonel Edward Henry Power, of the Madras Staff Corps. Dated 27th May, 1881.

Lieutenant-Colonel and Brevet Colonel William Howell Beynon, of the Bombay Staff Corps. Dated 4th July, 1881.

To be Colonel.

Lieutenant-Colonel Eric Stanhope Fox, of the Bengal Staff Corps. Dated 20th June, 1881.

To be Deputy Surgeon-General.

Surgeon-Major Edward Taylor, of the Bengal Army. Dated 15th March, 1880.

"London Gazette," dated the 23rd August, 1881, pages 4345 and 4348.

BREVET.

The undermentioned Officers to be Colonels :—

Lieutenant-Colonel William Macdonald, Bengal Staff Corps. Dated 18th March, 1880.

Lieutenant-Colonel Hugh Gordon Thomson, Madras Staff Corps. Dated 14th June, 1881.

Lieutenant-Colonel Thomas Ross Church, Madras Staff Corps. Dated 14th June, 1881.

| | | |

Abstract.

1	2	3	
Serial number.	Names of Articles.	Total quantity indented for.	Remarks.
1	Blue cloth ... 1st quality ...	353 yards ...	Samples sent.
2	Blue cloth ... 2nd „ ...	1,074 „ ...	Samples sent.
3	Blue cloth ... 3rd „ ...	6,647 „ ...	Samples sent.
4	Scarlet cloth ... 1st quality ...	2 „ ...	Samples sent.
5	Scarlet cloth ... 2nd „ ...	141 „ ...	Samples sent.
6	Scarlet cloth ... 3rd „ ...	101 „	Samples sent.
7	Corduroy for breeches	96 „ ...	Samples sent.
8	Cloth for great coats	426 „ ...	Samples sent.
9	Jerseys	850 No. ...	Dark blue woollen, same as worn by seamen. 300 should be for men of 5' 9" in height and the remainder for men of 5' 7".
10	Capes, waterproof	450 „ ...	Same as worn by London police and of good quality, that will not get sticky in hot weather.
11	Ball buttons (small) of best white metal and silver-plated.	100 dozen. ...	Of same pattern and device as on the large button now sent.
12	Revolvers, Irish constabulary pattern ...	15 No. ...	As before supplied.
13	Holsters for ditto ditto ...	15 „ ...	As before supplied.

The 14th October 1881.

No. 3596.

C. P. C.

PAGE 24.

Add the following Section:—

49A. The pension of the family of a pilot who was in service on the 15th September 1881, if drawn in England, is paid at the rate of 1*s.* 11*d.* the Government rupee. The pensions of the families of pilots appointed to the service after that date will be paid at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments.

The 13th October 1881.

No. 3622.—The following letter and extracts are published for general information:—

Letter to the Secretary to the Government of Bengal, No. 3513, dated 10th October 1881.

I am directed to submit, for the consideration of His Honour the Lieutenant-Governor, the following remarks, in continuation of paragraph 11 of the Resolution of the Government of India in this Department, No. 3353, dated the 30th ultimo, on the subject of the further extension of Local Self-Government.

2. The Provincial expenditure which may at the present time be transferred with greatest advantage to local control appears in the accounts under the heads of Medical, Education, and Public Works, but the Government of India is anxious that no artificial restriction should be imposed on such transfers; and if, in the opinion of His Honour the Lieutenant-Governor, there should be other items of expenditure under Minor Departments, Miscellaneous, or any other head of the accounts which can without loss of efficiency be transferred to Local Bodies, the Governor General in Council will be glad to consider favourably any recommendation to that effect which His Honour may wish to make.

3. His Excellency in Council specially desires that the case of each minor head of Provincial expenditure under Education or Medical Services should

be separately considered, and that the reasons for or against transferring it to local management should be distinctly stated. The various heads under Minor Departments and Miscellaneous need not be considered in detail; but the Governor General in Council will be glad to be favoured with an expression of the views of His Honour the Lieutenant-Governor as regards any items under these heads which it might *primâ facie* seem practicable to transfer to local management and control, even though it may not be deemed expedient to make the transfer at present. All expenditure now charged as Local, but not locally administered, should also be considered in detail, and the reasons stated which render it inexpedient, if the case be so, to transfer it to local control. It should also be considered whether any, and what, further expenditure on sanitation, drainage, water-supply, and Public Works might now be made Local.

4. His Excellency in Council observes that at present the total annual amount spent on Police by Municipalities in British India amounts to about 27½ lakhs of rupees. The only function which the Municipalities discharge in regard to Police is the provision of funds for the purpose of meeting the whole, or a portion, of the cost of the Municipal Police Force. They practically exercise no control over the Police, and cannot, therefore, be expected to take any special interest in the efficiency of the force, or to look with sympathy on a provision of the Law which treats them as a machinery for raising taxes to be spent on a department over which they have no control, and in the efficient and economical expenditure of which they have but little direct interest and no immediate responsibility. The Governor General in Council would, therefore, be glad to see Municipal Bodies relieved altogether of the charge for Police, an equal amount of expenditure on Education, Medical Charity, and, if possible, Public Works of local interest, being transferred to them with as full control as may be practically expedient over the details of such expenditure.

5. It is not the intention of the Government of India that the proposed transfer of the control of expenditure of a specially local character to Local Bodies should involve any addition to existing local burdens, and it will therefore be necessary to arrange for the simultaneous transfer of receipts sufficient to meet any net balance of additional expenditure which in any instance may arise. The nature of the receipts to be transferred requires careful consideration. They should, where possible, be of such a character as to afford a reasonable prospect that by careful administration, with all the advantages due to local sympathy, experience and watchfulness, they will so increase as to afford the means of meeting any additional expenditure which may be rendered necessary by the growing wants of each locality. In cases where a larger augmentation may be needed than is yielded by receipts of a specially local character, it may perhaps be found possible to assign to Local Bodies the receipts from Pounds, or a share of Assessed Taxes collected within the area of their jurisdiction. All receipts connected with any head of expenditure transferred to local control would, of course, be also transferred at the same time. For instance, all fees paid in Schools under local control would be treated as local receipts. The Governor General in Council is anxious, however, in this matter, as in all other questions connected with the proposed system of Local Self-Government, which must to a great extent be decided on considerations of local expediency, to meet, as far as may be possible, the wishes of the local authorities.

6. The practicability of the transfer of items of Provincial expenditure to local management and control cannot be profitably considered apart from the question of the Local Bodies to whom such transfers should be made.

The existing Local Bodies of greatest importance are the Municipalities and District Committees, and the Governor General in Council will be glad if, in any proposals which His Honour the Lieutenant-Governor makes, advantage be taken as far as possible of the existence of these bodies, their powers being, where necessary, extended by means of legislation.

7. In the case of Municipalities, all Provinces in British India are now provided with legislative enactments sufficient for their constitution and working. But these enactments are, in some, of a much more elementary and incomplete character than in others, and it may be advantageous, while providing for any changes necessarily entailed by the transfers of receipts and charges now contemplated, for each Province to review all contemporary Indian legislation on the subject, and consider what improvements of a general nature are desirable.

8. With reference to District Committees, I am desired to state that His Excellency in Council is disposed *primâ facie* to consider the most desirable and effective policy to be that of concentrating all the local administration, other than that embraced by Municipalities, in the hands of one Committee for each District, having ancillary subordinate Sub-Committees for each tahsil or subdivision (as the case may be). Of the former the Magistrate and Collector would be President, of the latter the Assistant or Deputy in charge of the subdivision would be Chairman, and in each case the local body should comprise persons not in the service of Government, and elected or nominated, as may seem best, in a proportion not less than from one-half to two-thirds. In districts where more than one Committee now exists for different objects the possibility of their amalgamation should be considered; where no such Committees have yet been formed their constitution is evidently desirable.

9. In view of one or other of the purposes which have been alluded to in the preceding paragraphs, it appears probable that in most provinces, though perhaps not in all, legislation will be necessary; and I am therefore to request that, should this be so in the case of Bengal, the general outline of the nature of the legislation by which it is proposed to effect the necessary changes may be stated in your reply. Special attention will be required in settling the relations between the various Local Bodies and the officers of the general administration, and in providing for a certain measure of control and inspection on the part of the Government. It would be hopeless to expect any real development of self-government, if Local Bodies were subject to check and interference in matters of detail; and the respective powers of Government and of the various Local Bodies should be clearly and distinctly defined by statute, so that there may be as little risk of friction and misunderstanding as possible. Within the limits to be laid down in each case, however, the Governor General in Council is anxious that the fullest possible liberty of action should be given to Local Bodies.

10. The preceding remarks are more or less of general application. In the case of Bengal in particular the distinctive features would appear to be—

(*a*) That the mofussil Municipal organisation, comprising 1st and 2nd class Municipalities, Unions, and Stations, is fairly complete, but that Municipalities are saddled with nearly six lakhs of rupees of police charges, while their total expenditure on Education, and Sanitary and Charitable Establishments falls short of one lakh of rupees.

(*b*) That District Committees exist in most districts for the administration of the Road Cess, and of schools or hospitals and dispensaries, but that the Public Works Cess and the District Post Cess are under Provincial management.

(*c*) That the expenditure on Education and on Medical Charity is drawn almost entirely from the Provincial revenues, and the assistance given to primary education is small. Municipal contributions for Police, however, amount in all to nearly nine lakhs of rupees per annum.

(*d*) That the gross Provincial expenditure in 1881-82 is estimated at Rs. 26,90,000 for Education and Rs. 11,63,000 for Medical Services, of which about two-thirds is of a nature similar to that which is in some other Provinces administered almost entirely by Local Bodies, while only a much smaller proportion is so administered in Bengal by means of the grant-in-aid system.

(*e*) That the Provincial and Local charges for Public Works are, for the same year, Rs. 53,43,000 and Rs. 47,31,000 respectively, but that the whole of the former, and some portion of the latter, are practically, at least, beyond the control of Local Bodies.

11. His Honour the Lieutenant-Governor will, no doubt, take into consideration whether the organisation of the District Road Cess Committees and their Branches, which appears excellent, might not be applied to a more extended sphere, embracing Education, Medical Services, the administration of grants-in-aid, and other objects, subject to suitable inspection under the orders of the Local Government, and especially whether, in the now greatly improved condi-

tion of the Provincial revenues, a much enlarged grant might not be made towards primary education, and entrusted to these Committees. The possibility of relieving Municipalities from nearly nine lakhs of rupees (including Calcutta) now contributed for Police, and the substitution of some more appropriate Educational, Sanitary, or other burdens, will also not escape notice.

12. In conclusion, I am to add that the Government of India is confident that His Honour the Lieutenant-Governor fully appreciates the importance of the extension of Local Self-Government; that the proposals now put forward will receive the most careful consideration from the Government of Bengal; and that no efforts will be spared to ensure the success of a scheme which will relieve the Provincial authorities from some portion of the ever-growing details of the work of administration, will tend to reconcile the public to the burden of local taxation, and will lead to the more extended employment of the Natives of India in the administration of public affairs, while conferring on them higher powers of control over all expenditure on objects of local importance.

The discussion and settlement of the details of the measures to which this communication refers will impose a considerable burden on the Local Government and its officers, but the Governor General in Council is so deeply impressed with the importance of allowing no delay, that can possibly be avoided, to occur in their introduction, that he trusts that His Honour the Lieutenant-Governor will find himself in a position to report on the whole question in sufficient time to permit of the necessary arrangements being made before the close of the current financial year.

*Extract paragraphs 10 and 11 of letter to the Secretary to the Government of the North-Western Provinces and Oudh, No. 3514, dated 10th October 1881.**

10. The preceding remarks are more or less of general application. In the case of the North-Western Provinces and Oudh, the distinctive features would appear to us as follows:—

(*a*) That the Municipal organisation is fairly complete, but that Municipalities are saddled with nearly six lakhs of rupees on account of Police charges, while their total expenditure on Education and Sanitary and Charitable Establishments falls short of one and a half lakhs of rupees.

(*b*) That District Committees already exist, which possess powers of supervision and control over the expenditure of the amount allotted yearly to each district by His Honour the Lieutenant-Governor from the proceeds of the Local Rates on land.

(*c*) That although there is a considerable amount of expenditure on Education from Local Funds, which, possibly, could not with advantage be increased, the expenditure from Local Funds on Medical and Charitable and Sanitary Establishments is small, and that there appears to be room for the transfer to local control and management of a considerable amount of the Provincial expenditure which is now incurred in connection with Vaccination and Hospitals and Dispensaries.

(*d*) That the estimate of Provincial and Local expenditure on Public Works for 1881-82 is Rs. 26,61,000 and Rs. 20,64,000 respectively. Of the local expenditure on Public Works only Rs. 3,21,000 is in charge of civil officers, and it is believed that no portion is entrusted to the Committees.

11. His Honour the Lieutenant-Governor will no doubt take into consideration the question of transferring additional expenditure to the supervision and control of the District Committees, subject to such suitable inspection as the Local Government deem necessary, and the Government of India will be glad to be furnished with a copy of the rules defining the functions and authority of the Committees.

The relief of Municipalities from the contributions which they now make for the support of the Police, and the substitution of more appropriate Educational, Medical or other burdens will also not escape notice.

* Paragraphs 1—9 and 12 correspond *mutatis mutandis* with the paragraphs bearing the same number in the above letter to the Secretary to the Government of Bengal.

*Extract paragraphs 10 and 11 of letter to the Secretary to the Government of Madras, Financial Department, No. 3515, dated 10th October 1881.**

10. The preceding remarks are more or less of general application. In the case of Madras in particular, the distinctive features would appear to be as follows:—

(*a*) That the mofussil municipal organisation appears to be fairly complete, and that the charge on Municipalities for Police, though it amounted to less than one lakh of rupees in 1879-80, may be greatly increased at the discretion of the Government of Madras. That the municipal expenditure on Education, and Sanitary and Charitable Establishments during the same year amounted to only three lakhs of rupees.

(*b*) That Local Fund Boards already exist for the administration of all funds comprised under the Madras Local Fund Act of 1871.

(*c*) That a considerable portion of the expenditure on Education is already met from Local Funds, and is locally administered, but that this amount appears to be capable of considerable augmentation, and that the same remarks apply to Medical expenditure. In particular, there appears to be no reason why a large proportion of the total Provincial expenditure on Hospitals and Dispensaries should not now be de-provincialised.

(*d*) That the estimate of Provincial and Local expenditure on Public Works is Rs. 15,34,000 and Rs. 38,76,000, and that the bulk of the latter, but no portion of the former, is in charge of District Committees.

11. His Excellency the Governor of Madras will no doubt take into consideration the question of entrusting a still larger proportion of the expenditure on Education, Medical Services, &c., to the management of the Local Fund Boards, subject to such Provincial supervision as may be deemed necessary, and the Governor General in Council would be glad if Municipalities could be relieved altogether of the cost of Municipal Police, some more appropriate Educational, Sanitary, or other burden being substituted.

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*Extract paragraphs 10 and 11 of letter to the Secretary to the Government of Bombay, Financial Department, No. 3516, dated 10th October 1881.**

10. The preceding remarks are more or less of general application. In the case of Bombay the distinctive features would appear to be as follows:—

(*a*) That the mofussil Municipal organisation is complete, and the Municipal law the best, perhaps, in India, but that Municipalities are saddled with more than five lakhs of rupees of Police charges, while their expenditure on Education and Sanitary Establishments does not much exceed 2½ lakhs of rupees.

(*b*) That Local Fund Committees, with Taluka Sub-Committees, already exist in all districts for the administration of all the funds embraced under Bombay Acts VIII of 1865 and VII of 1869, and are in good working order.

(*c*) That more than half the total expenditure on Education is now met from Local Funds, but that the Educational expenditure which is locally controlled may, perhaps, admit of still further increase.

(*d*) That only a small portion of the total Medical expenditure is Local, and that it seems possible to transfer a large portion of the Provincial Medical expenditure, especially under the heads of Vaccination and Sanitation and Hospitals and Dispensaries, to local control and management.

* Paragraphs 1—9 and 12 correspond *mutatis mutandis* with the paragraphs bearing the same number in the above letter to the Secretary to the Government of Bengal.

(*e*) That the estimate of Provincial and Local expenditure on Public Works in 1881-82 amounts to Rs. 25,80,000 and Rs. 21,20,000 respectively. Of the latter amount, however, nearly the whole is expended through the Public Works Department.

11. His Excellency the Governor of Bombay will no doubt take into consideration the question of entrusting to the control and management of the Local Fund Committees a larger portion of the present Provincial expenditure subject to such Provincial supervision as may be deemed necessary, and the Government of India would be glad if it were found possible to relieve Municipalities altogether from the charge which they now bear on account of Police, some more appropriate Educational, Sanitary, or other burdens, being substituted.

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*Extract paragraphs 10 and 11 of letter to the Chief Commissioner of the Central Provinces, No. 3517, dated 10th October 1881.**

10. The preceding remarks are more or less of general application. In the case of the Central Provinces in particular, the distinctive features would appear to be—

(*a*) That the existing municipal organisation is fairly complete, but that Municipalities are saddled with about one lakh of rupees of Police charges, while their expenditure on Education and on Sanitary and Charitable Establishments is only about half that amount.

(*b*) That there is no provision of the law requiring the appointment of Local District Committees.

(*c*) That the expenditure on Education and Medical Services is almost entirely Provincial, but that there appears no reason why a considerable portion of it should not be entrusted to local management and control.

(*d*) That the estimate of Provincial and Local expenditure on Public Works for 1881-82 is Rs. 8,12,000 and Rs. 3,55,000 respectively; of the latter amount Rs. 3,08,000 is in charge of civil officers.

11. The Governor General in Council desires that you will carefully consider the expediency of creating Local District Committees to be vested with powers over expenditure on local objects, which should be defined by legislation, and to which the control and management of expenditure on Education, Medical Charity, Sanitation, the construction and repair of certain roads, and other Public Works could be entrusted, subject to suitable supervision by the Local Government. The Government of India would also be glad if it were found possible to relieve Municipalities from the charges which they at present bear on account of Police, some more appropriate Educational, Sanitary, or other burden being substituted therefor.

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*Extract paragraphs 10 and 11 of letter to the Chief Commissioner of British Burma, No. 3518, dated 10th October 1881.**

10. The preceding remarks are of a general nature, and will not be applicable in every case to the circumstances of the Province of Burma, in regard to which the distinctive features would appear to be—

(*a*) That the Municipal organisation is fairly complete in a few large towns, but that the Municipalities are saddled with an expenditure of about 1½ lakhs of rupees on Police, while the total Municipal expenditure on Education and Sanitary and Charitable Establishments is less than one lakh.

(*b*) That there is no provision of the law for the appointment of Local District Committees, though committees exist in certain places for the management of schools or dispensaries.

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* Paragraphs 1—9 and 12 correspond *mutatis mutandis* with the paragraphs bearing the same number in the above letter to the Secretary to the Government of Bengal.

(*c*) That a considerable portion of the Medical expenditure is Provincial, and that while about half the Educational expenditure is Local, it does not appear to be under the control and management of Local Bodies.

(*d*) That the estimate of Provincial and Local expenditure on Public Works for 1881-82 is Rs. 37,73,000 and Rs. 11,05,000 respectively, Rs. 2,51,000 of the latter amount being in charge of Civil Officers.

11. The Governor General in Council desires that you will carefully consider the expediency of creating Local District Committees vested with powers over expenditure on local objects (to be defined by legislation) to which the control and management of expenditure on Education, Medical Charity, Sanitation, the construction and repair of certain roads, and other public works could be entrusted under suitable and sufficient provincial supervision. The Government of India would also be glad if it were found possible to relieve Municipalities altogether from the charges which they at present bear on account of Police, some more appropriate Educational, Sanitary or other burdens, being substituted therefor.

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*Extract paragraphs 10 and 11 of letter to the Chief Commissioner of Assam, No. 3519, dated 10th October 1881.**

10. The preceding remarks are of a general nature, and will not be applicable in every case to the circumstances of the province of Assam, in regard to which the distinctive features would appear to be—

(*a*) That the Municipal system is fairly complete, though the circumstances of the Province are not such as to present any considerable sphere for the introduction of Municipal Institutions. The total Municipal expenditure in 1879-80 was only Rs. 89,973, of which Rs. 11,133 was spent on Police, and Rs. 1,023 on Education, and Sanitary and Charitable Establishments.

(*b*) That a District Committee exists in each district, but with functions and authority entirely subject to the executive discretion of the Local Administration.

(*c*) That only about one-fourth of the total expenditure on Education is Local, but that a higher proportion might advantageously be made so, and entrusted to local control and management.

(*d*) That there is at present no Local medical expenditure; but that a portion of the present Provincial expenditure on Medical Services might be similarly de-provincialised.

(*e*) That the estimate of Provincial and Local Public Works expenditure for 1881-82 is Rs. 12,51,000 and Rs. 3,37,000, the latter expenditure only being under the charge of District Committees.

11. The Governor General in Council desires that you will now consider the expediency of entrusting to the District Committees and Municipalities the management of a portion of the present Provincial expenditure, subject to such Provincial inspection as may be deemed necessary, and the Government of India will be glad if it be found possible to relieve Municipalities altogether of the present charge for Police, an equivalent amount of expenditure on Education, Sanitary Establishments, or the like, being substituted therefor.

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*Extract paragraphs 10 and 11 of letter to the Secretary to the Government of the Punjab, No. 3589, dated 13th October 1881.**

10. The preceding remarks are more or less of general application. In the case of the Punjab in particular, the distinctive features would appear to be—

(*a*) That the municipal organisation appears to be fairly complete, but that Municipalities are saddled with nearly five lakhs of rupees

* Paragraphs 1—9 and 12 correspond *mutatis mutandis* with the paragraphs bearing the same number in the above letter to the Secretary to the Government of Bengal.

on account of Police charges, while the expenditure on account of Education, and Sanitary and Charitable Establishments is only about three lakhs of rupees.

(*b*) That District Committees already exist but with functions and authority subject, within the scope of the Act, to the executive discretion of the Local Government.

(*c*) That educational expenditure under local control and management is capable of considerable increase.

(*d*) That a large proportion of the Medical expenditure is already local, but that the proportion might, perhaps, be increased with advantage.

(*e*) That the estimate of Provincial and Local expenditure on Public Works for 1881-82 is Rs. 23,38,000 and Rs. 7,55,000 respectively, the whole of the amount being under the charge of Public Works Officers, and the portion at the disposal of District Committees being, perhaps, susceptible of increase.

11. His Honour the Lieutenant-Governor will, no doubt, take into consideration the expediency of entrusting to the control and management of District Committees a still larger share of the expenditure on Education and Medical Services, subject to such Provincial supervision as may seem desirable; and the Government of India will be glad if it be found possible to relieve Municipalities altogether of the charge on account of Police, some more appropriate Educational, Sanitary, or other burden being substituted.

The 14th October 1881.

No. 3625.—Colonel J. F. Tennant, R.E., C.I.E., Mint Master, Calcutta, having returned from privilege leave, resumed charge of his office before noon on the 10th October 1881.

No. 3639.—The following Addenda and Corrigenda to the Codes of the Financial Department are published for general information:—

DEFINITIONS.

PAGE VII.

In the definition of "GENERAL REVENUES" *substitute the following for* "Mysore and Berar":—

"Berar, and—as regards service of officers of Government rendered in that State before the 25th March 1881, or, in respect of those officers who were lent to that State under orders in the Foreign Department No. 659G.G., dated 5th April 1881, before the 30th September 1882—of Mysore."

C. P. C.

PAGE 35.

Section 79.

For "Mysore or Berar" *substitute the following:*—

"Berar, and—as regards service of officers of Government rendered in that State before the 25th March 1881, or, in respect of those officers who were lent to that State under orders in the Foreign Department No. 659G.G., dated 5th April 1881, before the 30th September 1882—of Mysore."

T. C. HOPE,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 14th October, 1881.

APPOINTMENTS.

No. 551.—STAFF CORPS—

The undermentioned officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Walter Ernest Phillips, 2nd Battalion North Lancashire Regiment, Officiating Wing Officer, 28th Native Infantry,—14th July, 1880.

No. 552.—ADJUTANT GENERAL'S DEPARTMENT—

Major J. E. Goodwyn, 1st Battalion East Lancashire Regiment, Officiating Deputy Assistant Adjutant General, to be Deputy Assistant Adjutant General, *vice* Lieutenant-Colonel H. H. F. Gifford, who vacates on promotion to the second Lieutenant-Colonelcy of the 13th Hussars. Dated 30th September, 1881.

No. 553.—ARMY REMOUNT DEPARTMENT—

Lieutenant-Colonel B. Williams, Bengal S. C., Commandant, 5th Punjab Cavalry, to officiate as Director of Army Remount Operations for India, *vice* Colonel J. K. Couper, on furlough.

No. 554.—BRIGADE STAFF—

Captain H. A. Cherry, 2nd Battalion Northumberland Fusiliers, to be a Brigade-Major on the establishment, *vice* Captain W. G. Thomas, whose term of staff service has expired. Dated 1st October, 1881.

FURLOUGH AND LEAVE.

No. 555.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Lieutenant G. A. Money, Bengal S. C., Squadron Officer and Adjutant, 18th Bengal Cavalry, (m. c.) for one year, under rule I of the regulations of 1875.

Lieutenant C. B. Porter, Bengal S. C., Wing Officer, 4th Native Infantry, (m. c.) under the regulations of 1875.

No. 556.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

Major W. J. Boyes, h. p., late 12th Foot, Adjutant General's Department, (u. p. a.) for twelve days without pay.

Major C. G. Cautley, General List, Cavalry, (m. c.) for three months.

Captain A. J. Corse-Scott, Bengal S. C., (m. c.) for six months.

Surgeon-Major J. J. Durant, (m. c.) for six months.

Sub-Conductor T. Smith, Ordnance Department, (m. c.) for six months.

No. 557.—G. G. O. No. 471 of 1881, granting the late Major J. Eckford, R.E., furlough out of India, is cancelled.

LONDON GAZETTE.

No. 558.—The following extracts are published for general information:—

"London Gazette," dated the 13th September, 1881, page 4689.

THE Queen has approved of the retirement from the Service of the undermentioned Officers of Her Majesty's Indian Forces:—

Lieutenant-Colonel and Brevet Colonel Henry Alexander Taylor, of the Bengal Staff Corps. Dated 10th August, 1881.

Lieutenant-Colonel and Brevet Colonel Charles Frederick Keays, of the Bombay Staff Corps. Dated 1st September, 1881.

Major Albert Dawson Phelps, of the Madras Staff Corps. Dated 1st July, 1881.

Deputy Surgeon-General Henry Robert Oswald, M.D., of the Madras Army. Dated 15th August, 1881.

Surgeon-Major Henry John Beach, of the Madras Army. Dated 31st August, 1881.

Surgeon-Major Harry Octavius Thorold, of the Bombay Army. Dated 15th August, 1881.

BREVET.

The undermentioned Officers are granted a step of honorary rank on retirement:—

To be Major-Generals.

Lieutenant-Colonel and Brevet Colonel Henry Alexander Taylor, of the Bengal Staff Corps. Dated 10th August, 1881.

Lieutenant-Colonel and Brevet Colonel Charles Frederick Keays, of the Bombay Staff Corps. Dated 1st September, 1881.

To be Lieutenant-Colonel.

Major Albert Dawson Phelps, of the Madras Staff Corps. Dated 1st July, 1881.

To be Deputy Surgeon-Generals.

Brigade-Surgeon William John Palmer, M.D., of the Bengal Army. Dated 10th January, 1881.

Brigade-Surgeon Archibald Macdonald Garden, of the Bengal Army. Dated 26th January, 1881.

Brigade-Surgeon Robert Bird, M.D., of the Bengal Army. Dated 12th May, 1881.

PENSIONS.

No. 559.—Honorary Surgeon Robert Duncan Logg has been transferred to the Pension establishment, with effect from the 2nd September, 1881.

PROMOTIONS.

No. 560.—PUBLIC WORKS DEPARTMENT—

Sub-Conductor Robert Chalmers, to be Conductor, with effect from the 1st September, 1880, and to be borne as a supernumerary on the Public Works Department warrant list next above Conductor J. Keenan.

REWARDS.

No. 561.—ORDER OF BRITISH INDIA—

His Excellency the Governor General in Council is pleased to admit the undermentioned Native Officer to the 1st Class of the Order of British India from the date specified:—

MADRAS.

To the 1st class with the title "Sirdar Bahadur."

Subadar-Major Ein Singh "Bahadur," 28th Native Infantry, *vice* pensioned Subadar Mahomed Cassim Syud, "Sirdar Bahadur," deceased,—20th August, 1881.

SPECIAL.

No. 562.—Captain E. R. H. Torin, 13th Hussars, to be Provost Marshal at Quetta, *vice* Major C. V. Murray, appointed Deputy Assistant Quartermaster General, Quetta Division. Dated 27th August, 1881.

VOLUNTEER CORPS.

No. 563.—With reference to G. G. O. No. 121 of 1878, and in conformity with War Office Army Circular of 1881, clause 209, it is notified that the rank of 2nd-Lieutenant in the Volunteer Force in India is abolished from this date.

Officers serving in that rank on this date will be styled Lieutenants, but will continue to hold their appointments subject to passing the prescribed examinations under existing regulations.

First appointments to the rank of Subaltern Officer will, in future, be made to that of Lieutenant.

The present establishment of 2nd-Lieutenants will, in future, form part of the establishment of Lieutenants, which will be increased by the previous authorised number of 2nd-Lieutenants now added to it.

The tables of establishments in the Volunteer Regulations will be amended accordingly.

G. CHESNEY, *Colonel,*
Secretary to the Government of India.

Home Deptt No 17-744-59 of the 18th May 1882.

Placed in file no 630 of 85 as 88 1.

(Supplement to the Gazette of India of 20 May/82 page 744.)

(No spare copies available.)

V

No. 1759 I.

From

The Secretary to the Government

of India

To

The Resident in Mysore.

Dated, Simla, the 26th June 1883.

Foreign Dept., Genl. Sir,

I am directed to invite your attention to the Resolutions of the Government of India which are noted in the margin*, relative to the development of the policy of local Self-Government.

2. I am to request that you will devise a scheme for carrying out the wishes of the Government of India as explained in these papers, in the Civil and Military Station of Bangalore. Your proposals should be framed after carefully ascertaining

* (1). Financial Dept. No. 3334 dated the 14th December 1870. (Gazette of India of 31st December 1870 Part I, page 854).
(2). Financial Dept. No. 1709 dated the 22nd March 1877. (Gazette of India, of 24th March 1877 Part I, page 155).
(3). Financial Dept. No. 3353 dated the 30th September 1881. (Gazette of India of 1st October 1881, Part I, page 448).
(4). Home Dept. No. 17-747-59 dated the 18th May 1882 (Supplement to the Gazette of India of 20th May 82 page 744).

See Self Govt. file 630 Lemp. 85 Mis. file. 14

ascertaining the views of the principal people of the place.

3. You will observe that the Government of India attach special importance to a suitable system of representation, and to the adoption, as far as practicable, of the elective principle, both in the constitution of urban and rural boards, and in the selection of the Chairmen of such Committees.

I have the honor to be,

Sir,

Your most obedient Servant,

C. Grant

Secretary to the Government

of India.

passed by the Govt of India in and for Ceylon in year 1920 the Governor in Council is empowered to make rules for regulating elections to the Board, and has exercised this power in various matters (see Sections 3 to 5, 11 to 14, 31 to 34, 81, 94, 97, 116, 141, 164, 184, 185 to 190, 194, 225, 239) and given him a general control, but he does not interfere at all with the ordinary work of the Board.

As the constitution of the Board the Registrar provides that the proportion of ex officio members shall not exceed one third, and allows of members other than ex officio being appointed by election either by divisions or by classes of the inhabitants. In accordance with the expressed wishes of the Board and a large body of memorialists it has been decided to adopt the system of election of representatives by classes. The Registrar given the Resident power to frame rules for regulating the election. Rules of this kind were framed by the Registrar in consultation with the Board and after considering the various memorials. When sanction of the Registrar was received the rules were not issued as in Jaffna

was presented by Mr Ponnambalam dealing with the subject. Since a second draft of the rules for regulating elections to the Board, have asked them to inform their opinion briefly - When their opinion is received, I propose to frame the rules without delay. But on some important changes, I have made the rules as rough draft in the hands of the Governor time as that I have increased the number of members other than ex officio, and have lowered the qualifications proposed by the Board for candidates & voters - [illegible] election

When the C.M.S. was assigned to the jurisdiction of the British Govt in the year 1818 assured on his [illegible] strong recommendation that the Registrar of the Dutch Church should be ex officio Chairman of the Board. From the experience I have gained in the last two months I am convinced that this arrangement is necessary in a place like the C.M.S. station, the most important part of the work of a Pastor. Contentment [illegible] with reference to the Resolution of the Govt of India [illegible] asked the Governor among other things

(General Serial No. 31.)

1883

OFFICE
G. 114
4 JUL 83
RESIDENT IN MYSORE

From

To

Dated 26 June 1883

Despatched

Received 4 July 1883

Enclosures No.

General No. 1759

No.

Requesting to decide a scheme for carrying out the wishes of the Govt. of India relative to the development of the quality of the Local Self-Government

Subject

6

6

No. 2076
324

Office of the Resident in Mysore
Camp Mysore, 17th December 1883

To

The Secretary to the Govt of India,
Foreign Department,
Calcutta.

Sir,

I have the honor ~~am directed~~ to acknowledge ~~the~~ receipt of your letter No. 1759-I, dated 26th June 1883, requesting the Resident to devise a scheme for carrying out the wishes of the Government of India relative to the development of the policy of Local Self Government in the Civil and Military Station of Bangalore.

2. In reply, I beg to state, for the information of H.E. the Governor General in Council, that arrangements have already been made to carry out, as far as the circumstances of the Civil and Military Station will permit, the policy of Local Self Government as

as described in the Resolutions
to which my attention is
directed in your letter under
reply. All items of Local
Revenue that can be made
over to the Municipality in-
-cluding license fees on
liquor shops and pound
receipts have been made
over. The Municipality
has the charge of the public
works, sanitation and
medical charities of the Station
and it has been relieved
of the share which it formerly
bore of the Cost of the Police.
The charge of primary education
has not been made over
because it is believed
that the Municipal Board
do not desire it and because
none of the very numerous
schools which exist in the
Station are purely Government
institutions though almost
all of them receive grants
in aid from the State. The

8 Municipal Board could not therefore have the management of these schools and would not be a competent agency for the work of inspection which is at present performed under the orders of the Resident by the Officers of the Educational Department of the Mysore State with the permission of the Durbar —

3. The Municipal Regulations sanctioned by the Govt of India in the early part of this year, require that the Resident's sanction or orders shall be obtained only in certain important matters referred to in the Sections noted in the margin, and they give him a general control over the affairs of the Municipality, but he does not interfere at all with the ordinary work of the Board —

Sections 3 to 5, 11 to 14, 31 to 34, 81, 94, 97, 116, 141, 164, 188 to 190, 194, 225, and 239.

4- As to the Constitution of the Board, the Regulations provide that the proportion of Ex Officio Members shall not exceed $\frac{1}{3}$rd of the total number of Commissioners and allowth of Members other than Ex Officio being appointed by election, either for divisions or for classes of the inhabitants. In accordance with the expressed wishes of the Board and of a large body of inhabitants who memorialized the Resident on the subject, it has been decided to adopt the system of election of representatives by classes - As the old Regulations gave the Resident power to pass rules for regulating elections of Municipal Commissioners, such rules were framed before the present Regulations were sanctioned, by Mr. Sandford in consultation with the Board & after Con= =sidering the proposals of the

the Memorialists - The rules might have been issued when sanction to the new Regulations was received from the Government of India in the early part of this year, but Sir James Gordon was prevented by press of work and ill health from dealing with the subject - I have sent a revised draft of the rules for regulating elections to the Municipal Board and have asked them to submit their opinion at an early date and when their opinion is received, the rules will be issued without delay - The only changes of any importance which I have made in the rules as roughly drafted in Mr. Sandford's time are that the number of members other than Ex Officio have been increased to 18, and that the qualifications proposed by the Board for

for Candidates for election [illegible]
and for voters have been
somewhat lowered.

4. When the Civil and Military Station was assigned to the British Government by H.H. the Maharaja the Govt. of India decided on Sir James Gordons strong recommendation, that the Magistrate of the Station should be ex Officio President of the Municipal Board. From the experience I have gained during the last six months, I am convinced that this arrangement is necessary in a place like the Civil and Military Station the greater part of which consists of a military Cantonment. Certain Memorialists, having in view the Resolutions of the Government of India regarding the election of Chairmen of Local Boards, requested Mr. Sandford

Feb 17 1852

12

among other things, ~~for instance~~ to agree to a non-official chairman being elected by the Commissioners. Mr Sandford was opposed to the proposal as will be seen from paras 4, 5 and 6 of his reply to the memorialists, Copies of which are herewith submitted for information. I concur in the reasons given by Mr. Sandford against the appointment of a non-Official chairman and the memorialists seem to have been satisfied with them as they have not since pressed the point either upon Sir James Gordon or myself. It may be added that as the non-Official members of the Board are well educated men and many of them Europeans, there is no reason to

to fear that the President, as Magistrate, will be able to dictate to them; also that the fact that the Military authorities are represented by the Assistant Quarter Master General and other Officers sitting Ex Officio on the Board, is a special reason for having an Officer with the prestige of the Magistrate of the Station as Ex Officio President of the Municipality.

I have &c.,

P. B. Lyon

Offg Resident

14 No. 324

To India, Foreign

Dated 17th December 1883

Encls. V

No. 2076

Draft for approval

With reference to No. 1709 of 26th June 1883 reporting the arrangements made for the carrying out of the orders of the Govt. of India in the Scheme of Local Self Government

15 No. 2773 I. 7

From The Secretary to the Government of India

To The Resident in Mysore

Foreign Deptt (Political) Dated Simla, the 21st July 1884

Sir,

I am directed to acknowledge the receipt of your letter, No. 2076/324, dated 17th December 1883, regarding the extension of Local Self Government in the Civil and Military Station of Bangalore.

2. The Governor General in Council agrees in the opinion expressed in

in the second paragraph of your letter under reply, that the arrangements which have from time to time been introduced into the Civil and Military Station for transferring to the Municipal Commissioners the control over those branches of the administration of Local affairs which properly come within their province are in accordance with the policy of the Government of India in regard to Local Self Government. He also accepts your view that the Magistrate of the Station shall be, at any rate at present, Ex Officio President of the Municipal Board.

3 But with reference to

to the remarks contained in the concluding portion of the second paragraph of your letter, I am to point out that there appears to be some misapprehension as to the extent and nature of the control which the Government of India consider that Local Boards may suitably exercise over matters connected with education within the sphere of their operations. It is not necessary that the Commissioners should have the direct management of the Schools, nor ~~is it that it is~~ intended that the task of inspection should be transferred to them from the Officers of the Educational Department

of

of the Mysore State upon whom, under existing arrangements, it devolves. But it is thought desirable that they should have a general control over the elementary education of the inhabitants of their Municipality, and the distribution of their grants; and it is the decided opinion of the Government of India that there is no branch of administration more suited for management by a Local Board than popular education. In connection with this subject I am to invite your attention to those portions of the Report of the Indian Education Commission

of

of 1883 19. which deal more particularly with Indigenous and Primary Education, with special reference to Chapter III, Section 8 of Chapter VIII and Chapter XI paragraph 648 H The Governor General in Council is willing to leave the details of the system for electing members, other than Ex Officio Members of the Board, for your decision in consultation with the leading inhabitants of the Station. Regarding the remaining points to which reference is made in your letter, your views therein expressed have the general approval

* See Corrections.

approval of the Govern=
ment of India and require
no special orders.

I have the honor to be,
Sir
Your most obedt. servant,

C. Grant
Secretary to the Government
of India.

Govt Branch Schools, Bridges & Ferries, Roads & Buildings, Statistics, Broadsheets & miscellaneous Juvenile Journals.

① Govt or managed by Govt officials of Educ Dept. Then may be ~~Govt~~ indigenous schools of the village school or Barren School type we mean no grant. Is the present policy of Govt to encourage indigenous schools ~~of this kind~~ by offering them grants in aid or other system of results, and to induce them to raise their standard of education without essentially altering it.

30/7/54.

Draft.

Ellis

which would be vested in the Main ~~Board~~
We would have a School Board for the C. of M.S.
The Board would then undertake the general supervision
& encouragement of elementary schools of all
kinds, and all applications for grants in aid
of such schools would go to the Board & not to
the Resident. The Board would be bound in
making grants in aid to conform to the rules as to
subjects taught, & generally the Educational
Depts. Would be able to report to the Govt
thro' Educ. Dept. to assist & assist into advice
on any point. The Board would have power (in part)
to enter into with such schools as do not desire to
receive aid a contract to supervision of the Govt
under penalty with ~~breaking it a condition that if the Govt~~
~~of the Board~~ reduced the grant in aid to such
by the Resident & C. C. Judge
schools as would be open to the Resident to enter on
& report to the Govt from time to time. When a School
has Secondary (i.e.)
~~too~~ High & Middle School classes as well as Primary
classes it would not be placed under the
Board. The control of secondary schools &
Colleges and the distribution of grants in
aid to them would be managed as before
by the Resident with the aid of the Board
Director of Public Instruction Mysore. I send you the Board
an Information list latest issued by the Resi
showing all the aided schools aided by Govt
in C. & M.S. There are no schools entirely maintained

1884

27

OFFICE OF THE
G. 158
28 JUL 84
RESIDENT IN

From The Secretary to the Government of India Foreign

To The Chief Commissioner of Coorg

Dated 21st July 1884

Received 28th ——

No. 2773 I

With reference to this office No. 2076/324 dated 17th December 1883, Communicating certain observations on the arrangements introduced into the Coorg State of Bangalore in accordance with the policy of Govt of India in regard to Local Self Government

I am directed to forward herewith for the information of the Chief Commissioner and remarks with reference to para 3 thereof, a copy of the opinion of the Board on the question of introducing the system of primary education of the C. & M.S. and the distribution of grants to primary schools. My own view is that the Board could not well be asked to promise such grants annually, but that a fixed minimum amount for the support of primary education. Any grant could thereafter be supplemented by the grant from State revenues equal in amount to the aggregate sum of the grants in aid now made by Govt to Primary Schools. The supplement from the above two grants would form a Primary School Fund

Submitted 30/7/84 HW.

2 Encl. Received 1884 8-8-84

23

No. 1040/85

Office of the Resident in Mysore
Bangalore, 8th August 1885

To

The President Municl Commrs
& Ex Station of Bangalore

Sir,

I am directed to forward, for the information of the Municl Commissioners, copy of this Office letter No. 2076/324 dated 17th December 1883 to the Government of India, and of their reply,+ on the subject of the extension of the policy of Local Self Government in the C & M Station of Bangalore.

2. I am to remark, with reference to para 3 of the letter from the Govt of India that the Resident wishes to have the opinion of the Board on the question of their taking over the control of the Elementary or primary education of the C & M Station and the distribution of the grants to primary Schools. In Mr Lyall's view the Board

+ No. 2773-I. dated 21st July 1885

could well afford to promise to make from their present revenues an annual grant of a fixed minimum amount for the support of primary education. This grant could then be supplemented by a grant from State Revenues equal in amount to the aggregate sum of the grants in aid now made by Government to Primary Schools. The sums derived from the above two grants would form a Primary School fund and would be vested in the Municipal Board which would be a School Board for the Town Station. The Board would then undertake the general supervision and encouragement of Elementary Schools of all Kinds, and all applications for grants in aid of such Schools would go to the Board and not to the Resident as before. It would also be able to establish Board Schools if it thought it advisable

and could provide funds -
The Board would be bound
in making grants in aid
to conform to the rules on the
subject issued by Govern-
ment in the Educational
Department, and it would be
able to request the officers of
the Educational Dept^t to assist
with advice or reports on any
point. It would not of course
interfere with such schools
as do not desire to receive
aid or be subject to its super-
vision, and Mr. Lyall
would wish to make it a
condition that if the Board
reduced the grant-in-aid
heretofore allowed to any
School by the order of the Resident
or Chief Commissioner, power
would be reserved to the Resident
to interfere on appeal, if he
thought proper. Where a School
has Secondary (i.e. High or
Middle School) classes as
well as Primary classes, it
would not be placed under
the Board. The control of
Secondary Schools and of

colleges and the distribution of grants in aid to them would be managed as before, by the Resident with the aid of the Director of Public Instruction in Singapore. Copies of the lists lately furnished by Mr. Rice showing all the schools aided by Government in the Colonies are enclosed for the information of the Board.

3. There are no schools in the Colonies entirely maintained by Govt or managed by Govt officials of the Educational Dept. There may be indigenous schools of the Village School or Bazaar school type which receive no grant. It is the present policy of Government to encourage indigenous schools of this kind by offering them grants in aid in the system of examination results, and so inducing them to raise their standard of education without essentially altering it.

4. I am to request that the matter may be carefully considered by the Board

~~And I have the~~

and there views communi-

=cated to this Office

I have the

Hon

Asst. to the Secretary

KC

20

1884

Z. The President
Municipal Commissioners
C & R. relations

Dated 8 August 1884
Sups 9 - - - /

/
Nr. 1040
85

Encls. 3

Supdt. for approval

Approved No 1145 of 13.9.84

Regarding the extension of the policy of Local self Govt in the Civil and Military station of Bangalore